

EXHIBIT C

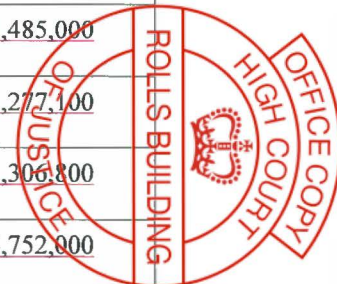


Annex E – incorrect Tax Vouchers (2)

1. ED&F Man produced 80 Tax Vouchers as particularised in Schedule 1 (64 Tax Vouchers) and Schedule 2 (16 Tax Vouchers) to this Annex E (the Annex E Tax Vouchers).
2. The information in the Annex E Tax Vouchers was inaccurate in that the PP identified therein:
 - 2.1. had not “received” the amount set out therein by way of dividend from the Danish Listed Company; and
 - 2.2. had not “suffered” WHT in the amount set out therein in relation to such dividend at the stated (27%) or any rate.
3. Insofar as SKAT accepted or paid WHT reclaims in the sum of DKK183,902,400 or any sum in relation to the Relevant WHT Applications which included the Annex E Tax Vouchers, SKAT’s own negligence was the real and substantial cause of such payments and/or eclipsed any causative effect of ED&F Man’s negligence in relation to the Annex E Tax Vouchers (if proven). Paragraphs 40 and 41 of the Amended Defence are repeated.

Annex E: Schedule 1 – incorrect Tax Vouchers

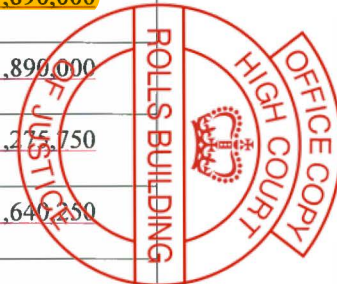
<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
	<u>Schedule 1 reference</u>	<u>Pension Plan</u>	<u>Shareholding</u>	<u>Ex Date</u>	<u>Withheld dividend tax (DKK)</u>	<u>Withheld dividend tax entitlement (DKK)</u>	<u>Amount of overpayment by SKAT (DKK)</u>
1.	<u>505</u>	<u>DEL MAR ASSET MANAGEMENT SAVING & RETIREMENT PLAN</u>	<u>500,000 Coloplast A/S – B</u>	<u>06/12/2013</u>	<u>945,000.00</u>	<u>-</u>	<u>945,000</u>
2.	<u>535</u>	<u>DEL MAR ASSET MANAGEMENT SAVING & RETIREMENT PLAN</u>	<u>7,850,000 Novozymes A/S - B</u>	<u>27/02/2014</u>	<u>5,298,750.00</u>	<u>-</u>	<u>5,298,750</u>
3.	<u>606</u>	<u>DEL MAR ASSET MANAGEMENT SAVING & RETIREMENT PLAN</u>	<u>24,000,000 TDC A/S</u>	<u>07/03/2014</u>	<u>14,256,000.00</u>	<u>-</u>	<u>14,256,000</u>
4.	<u>629</u>	<u>DW CONSTRUCTION, INC. RETIREMENT PLAN</u>	<u>3,300,000 TDC A/S</u>	<u>07/03/2014</u>	<u>1,960,200.00</u>	<u>-</u>	<u>1,960,200</u>
5.	<u>632</u>	<u>KAMCO INVESTMENTS, INC. PENSION PLAN</u>	<u>2,000,000 TDC A/S</u>	<u>07/03/2014</u>	<u>1,188,000.00</u>	<u>-</u>	<u>1,188,000</u>
6.	<u>634</u>	<u>LINDEN ASSOCIATES DEFINED BENEFIT PLAN</u>	<u>2,150,000 TDC A/S</u>	<u>07/03/2014</u>	<u>1,277,100.00</u>	<u>-</u>	<u>1,277,100</u>
7.	<u>637</u>	<u>NEWSONG FELLOWSHIP CHURCH 401 (K) PLAN</u>	<u>2,500,000 TDC A/S</u>	<u>07/03/2014</u>	<u>1,485,000.00</u>	<u>-</u>	<u>1,485,000</u>
8.	<u>640</u>	<u>RIVERSIDE ASSOCIATES DEFINED BENEFIT PLAN</u>	<u>2,150,000 TDC A/S</u>	<u>07/03/2014</u>	<u>1,277,100.00</u>	<u>-</u>	<u>1,277,100</u>
9.	<u>646</u>	<u>THE GOLDSTEIN LAW GROUP PC 401(K) PROFIT SHARING PLAN</u>	<u>2,200,000 TDC A/S</u>	<u>07/03/2014</u>	<u>1,306,800.00</u>	<u>-</u>	<u>1,306,800</u>
10.	<u>659</u>	<u>CAMBRIDGE WAY LLC 401K PROFIT SHARING PLAN</u>	<u>8,000,000 TDC A/S</u>	<u>07/03/2014</u>	<u>4,752,000.00</u>	<u>-</u>	<u>4,752,000</u>
11.	<u>698</u>	<u>AMERICAN INVESTMENT GROUP OF NEW YORK, L.P. PENSION PLAN</u>	<u>3,500,000 Novo Nordisk A/S - B</u>	<u>21/03/2014</u>	<u>4,252,500.00</u>	<u>-</u>	<u>4,252,500</u>
12.	<u>699</u>	<u>DEL MAR ASSET MANAGEMENT SAVING & RETIREMENT PLAN</u>	<u>2,600,000 Novo Nordisk A/S - B</u>	<u>21/03/2014</u>	<u>3,159,000.00</u>	<u>-</u>	<u>3,159,000</u>



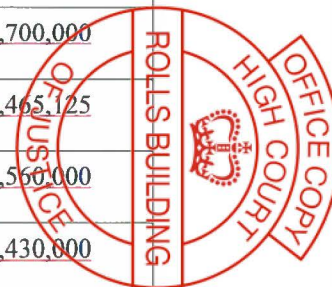
<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
	<u>Schedule 1 reference</u>	<u>Pension Plan</u>	<u>Shareholding</u>	<u>Ex Date</u>	<u>Withheld dividend tax (DKK)</u>	<u>Withheld dividend tax entitlement (DKK)</u>	<u>Amount of overpayment by SKAT (DKK)</u>
13.	700	DW CONSTRUCTION, INC. RETIREMENT PLAN	2,000,000 Danske Bank A/S	19/03/2014	1,080,000.00	-	1,080,000
14.	701	DW CONSTRUCTION, INC. RETIREMENT PLAN	3,850,000 Novo Nordisk A/S - B	21/03/2014	4,677,750.00	-	4,677,750
15.	702	FEDERATED LOGISTICS LLC 401(K) PLAN	16,500,000 Danske Bank A/S	19/03/2014	8,910,000.00	-	8,910,000
16.	703	FEDERATED LOGISTICS LLC 401(K) PLAN	10,000,000 Novo Nordisk A/S - B	21/03/2014	12,150,000.00	-	12,150,000
17.	704	KAMCO INVESTMENTS, INC. PENSION PLAN	2,000,000 Danske Bank A/S	19/03/2014	1,080,000.00	-	1,080,000
18.	705	KAMCO INVESTMENTS, INC. PENSION PLAN	2,000,000 Novo Nordisk A/S - B	21/03/2014	2,430,000.00	-	2,430,000
19.	706	KAMCO LP PROFIT SHARING PENSION PLAN	7,375,000 Danske Bank A/S	19/03/2014	3,982,500.00	-	3,982,500
20.	708	LINDEN ASSOCIATES DEFINED BENEFIT PLAN	2,000,000 Danske Bank A/S	19/03/2014	1,080,000.00	-	1,080,000
21.	709	LINDEN ASSOCIATES DEFINED BENEFIT PLAN	2,000,000 Novo Nordisk A/S - B	21/03/2014	2,430,000.00	-	2,430,000
22.	710	MOIRA ASSOCIATES LLC 401 (K) PLAN	2,000,000 Danske Bank A/S	19/03/2014	1,080,000.00	-	1,080,000
23.	711	MOIRA ASSOCIATES LLC 401 (K) PLAN	3,150,000 Novo Nordisk A/S - B	21/03/2014	3,827,250.00	-	3,827,250
24.	712	NEWSONG FELLOWSHIP CHURCH 401 (K) PLAN	2,000,000 Danske Bank A/S	19/03/2014	1,080,000.00	-	1,080,000
25.	713	RIVERSIDE ASSOCIATES DEFINED BENEFIT PLAN	2,000,000 Danske Bank A/S	19/03/2014	1,080,000.00	-	1,080,000



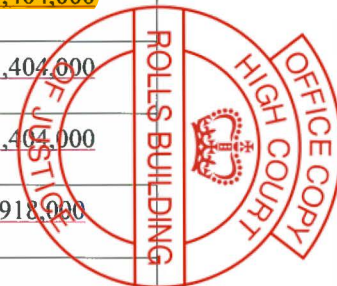
<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
	<u>Schedule 1 reference</u>	<u>Pension Plan</u>	<u>Shareholding</u>	<u>Ex Date</u>	<u>Withheld dividend tax (DKK)</u>	<u>Withheld dividend tax entitlement (DKK)</u>	<u>Amount of overpayment by SKAT (DKK)</u>
26.	<u>714</u>	<u>RIVERSIDE ASSOCIATES DEFINED BENEFIT PLAN</u>	<u>2,000,000</u> <u>Novo Nordisk A/S - B</u>	<u>21/03/2014</u>	<u>2,430,000.00</u>	-	<u>2,430,000</u>
27.	<u>715</u>	<u>THE GOLDSTEIN LAW GROUP PC 401(K) PROFIT SHARING PLAN</u>	<u>2,000,000</u> <u>Danske Bank A/S</u>	<u>19/03/2014</u>	<u>1,080,000.00</u>	-	<u>1,080,000</u>
28.	<u>716</u>	<u>THE GOLDSTEIN LAW GROUP PC 401(K) PROFIT SHARING PLAN</u>	<u>2,000,000</u> <u>Novo Nordisk A/S - B</u>	<u>21/03/2014</u>	<u>2,430,000.00</u>	-	<u>2,430,000</u>
29.	<u>829</u>	<u>DEL MAR ASSET MANAGEMENT SAVING & RETIREMENT PLAN</u>	<u>350,000</u> <u>Tryg A/S</u>	<u>04/04/2014</u>	<u>2,551,500.00</u>	-	<u>2,551,500</u>
30.	<u>830</u>	<u>DEL MAR ASSET MANAGEMENT SAVING & RETIREMENT PLAN</u>	<u>12,000</u> <u>A.P. Møller Mærsk A/S - B</u>	<u>01/04/2014</u>	<u>4,536,000.00</u>	-	<u>4,536,000</u>
31.	<u>831</u>	<u>FEDERATED LOGISTICS LLC 401(K) PLAN</u>	<u>300,000</u> <u>Tryg A/S</u>	<u>04/04/2014</u>	<u>2,187,000.00</u>	-	<u>2,187,000</u>
32.	<u>832</u>	<u>FEDERATED LOGISTICS LLC 401(K) PLAN</u>	<u>18,000</u> <u>A.P. Møller Mærsk A/S - B</u>	<u>01/04/2014</u>	<u>6,804,000.00</u>	-	<u>6,804,000</u>
33.	<u>843</u>	<u>DW CONSTRUCTION, INC. RETIREMENT PLAN</u>	<u>5,000</u> <u>A.P. Møller Mærsk A/S - B</u>	<u>01/04/2014</u>	<u>1,890,000.00</u>	-	<u>1,890,000</u>
34.	<u>844</u>	<u>KAMCO LP PROFIT SHARING PENSION PLAN</u>	<u>5,000</u> <u>A.P. Møller Mærsk A/S - B</u>	<u>01/04/2014</u>	<u>1,890,000.00</u>	-	<u>1,890,000</u>
35.	<u>845</u>	<u>LINDEN ASSOCIATES DEFINED BENEFIT PLAN</u>	<u>175,000</u> <u>Tryg A/S</u>	<u>04/04/2014</u>	<u>1,275,750.00</u>	-	<u>1,275,750</u>
36.	<u>846</u>	<u>MOIRA ASSOCIATES LLC 401 (K) PLAN</u>	<u>225,000</u> <u>Tryg A/S</u>	<u>04/04/2014</u>	<u>1,640,250.00</u>	-	<u>1,640,250</u>
37.	<u>847</u>	<u>MOIRA ASSOCIATES LLC 401 (K) PLAN</u>	<u>5,000</u> <u>A.P. Møller Mærsk A/S - B</u>	<u>01/04/2014</u>	<u>1,890,000.00</u>	-	<u>1,890,000</u>
38.	<u>848</u>	<u>NEWSONG FELLOWSHIP CHURCH 401 (K) PLAN</u>	<u>225,000</u> <u>Tryg A/S</u>	<u>04/04/2014</u>	<u>1,640,250.00</u>	-	<u>1,640,250</u>



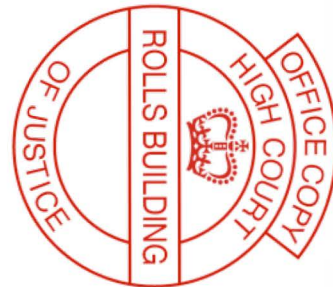
<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
	<u>Schedule 1 reference</u>	<u>Pension Plan</u>	<u>Shareholding</u>	<u>Ex Date</u>	<u>Withheld dividend tax (DKK)</u>	<u>Withheld dividend tax entitlement (DKK)</u>	<u>Amount of overpayment by SKAT (DKK)</u>
39.	<u>849</u>	<u>RIVERSIDE ASSOCIATES DEFINED BENEFIT PLAN</u>	<u>175,000</u> <u>Tryg A/S</u>	<u>04/04/2014</u>	<u>1,275,750.00</u>	-	<u>1,275,750</u>
40.	<u>850</u>	<u>TVETER LLC PENSION PLAN</u>	<u>1,000,000</u> <u>TDC A/S</u>	<u>07/03/2014</u>	<u>594,000.00</u>	-	<u>594,000</u>
41.	<u>851</u>	<u>TVETER LLC PENSION PLAN</u>	<u>390,000</u> <u>Danske Bank A/S</u>	<u>19/03/2014</u>	<u>210,600.00</u>	-	<u>210,600</u>
42.	<u>852</u>	<u>TVETER LLC PENSION PLAN</u>	<u>225,000</u> <u>Novo Nordisk A/S - B</u>	<u>21/03/2014</u>	<u>273,375.00</u>	-	<u>273,375</u>
43.	<u>853</u>	<u>TVETER LLC PENSION PLAN</u>	<u>800</u> <u>A.P. Møller Mærsk A/S - B</u>	<u>01/04/2014</u>	<u>302,400.00</u>	-	<u>302,400</u>
44.	<u>854</u>	<u>TVETER LLC PENSION PLAN</u>	<u>100,000</u> <u>Tryg A/S</u>	<u>04/04/2014</u>	<u>729,000.00</u>	-	<u>729,000</u>
45.	<u>1092</u>	<u>ACORN CAPITAL STRATEGIES LLC EMPLOYEE PENSION PROFIT SHARING PLAN & TRUST</u>	<u>20,000</u> <u>A.P. Møller Mærsk A/S - B</u>	<u>01/04/2014</u>	<u>7,560,000.00</u>	-	<u>7,560,000</u>
46.	<u>1093</u>	<u>CAMBRIDGE WAY LLC 401K PROFIT SHARING PLAN</u>	<u>5,000,000</u> <u>Danske Bank A/S</u>	<u>19/03/2014</u>	<u>2,700,000.00</u>	-	<u>2,700,000</u>
47.	<u>1094</u>	<u>CAMBRIDGE WAY LLC 401K PROFIT SHARING PLAN</u>	<u>612,500</u> <u>Tryg A/S</u>	<u>04/04/2014</u>	<u>4,465,125.00</u>	-	<u>4,465,125</u>
48.	<u>1095</u>	<u>CAMBRIDGE WAY LLC 401K PROFIT SHARING PLAN</u>	<u>20,000</u> <u>A.P. Møller Mærsk A/S - B</u>	<u>01/04/2014</u>	<u>7,560,000.00</u>	-	<u>7,560,000</u>
49.	<u>1096</u>	<u>CAMBRIDGE WAY LLC 401K PROFIT SHARING PLAN</u>	<u>2,000,000</u> <u>Novo Nordisk A/S - B</u>	<u>21/03/2014</u>	<u>2,430,000.00</u>	-	<u>2,430,000</u>
50.	<u>1163</u>	<u>LINDEN ASSOCIATES DEFINED BENEFIT PLAN</u>	<u>322,500</u> <u>Dampskibsselskabet Norden A/S</u>	<u>24/04/2014</u>	<u>435,375.00</u>	-	<u>435,375</u>



<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
	<u>Schedule 1 reference</u>	<u>Pension Plan</u>	<u>Shareholding</u>	<u>Ex Date</u>	<u>Withheld dividend tax (DKK)</u>	<u>Withheld dividend tax entitlement (DKK)</u>	<u>Amount of overpayment by SKAT (DKK)</u>
51.	<u>1164</u>	<u>RIVERSIDE ASSOCIATES DEFINED BENEFIT PLAN</u>	<u>322,500</u> <u>Dampskibsselskabet Norden A/S</u>	<u>24/04/2014</u>	<u>435,375.00</u>	<u>-</u>	<u>435,375</u>
52.	<u>1165</u>	<u>THE GOLDSTEIN LAW GROUP PC 401(K) PROFIT SHARING PLAN</u>	<u>215,000</u> <u>Dampskibsselskabet Norden A/S</u>	<u>24/04/2014</u>	<u>290,250.00</u>	<u>-</u>	<u>290,250</u>
53.	<u>1166</u>	<u>TVETER LLC PENSION PLAN</u>	<u>240,000</u> <u>Dampskibsselskabet Norden A/S</u>	<u>24/04/2014</u>	<u>324,000.00</u>	<u>-</u>	<u>324,000</u>
54.	<u>1391</u>	<u>CAMBRIDGE WAY LLC 401K PROFIT SHARING PLAN</u>	<u>425,000</u> <u>Dampskibsselskabet Norden A/S</u>	<u>24/04/2014</u>	<u>573,750.00</u>	<u>-</u>	<u>573,750</u>
55.	<u>1508</u>	<u>DEL MAR ASSET MANAGEMENT SAVING & RETIREMENT PLAN</u>	<u>3,000,000</u> <u>Coloplast A/S - B</u>	<u>09/05/2014</u>	<u>3,240,000.00</u>	<u>-</u>	<u>3,240,000</u>
56.	<u>1510</u>	<u>DW CONSTRUCTION, INC. RETIREMENT PLAN</u>	<u>1,300,000</u> <u>Coloplast A/S - B</u>	<u>09/05/2014</u>	<u>1,404,000.00</u>	<u>-</u>	<u>1,404,000</u>
57.	<u>1511</u>	<u>FEDERATED LOGISTICS LLC 401(K) PLAN</u>	<u>1,300,000</u> <u>Coloplast A/S - B</u>	<u>09/05/2014</u>	<u>1,404,000.00</u>	<u>-</u>	<u>1,404,000</u>
58.	<u>1513</u>	<u>KAMCO INVESTMENTS, INC. PENSION PLAN</u>	<u>1,300,000</u> <u>Coloplast A/S - B</u>	<u>09/05/2014</u>	<u>1,404,000.00</u>	<u>-</u>	<u>1,404,000</u>
59.	<u>1520</u>	<u>LINDEN ASSOCIATES DEFINED BENEFIT PLAN</u>	<u>850,000</u> <u>Coloplast A/S - B</u>	<u>09/05/2014</u>	<u>918,000.00</u>	<u>-</u>	<u>918,000</u>
60.	<u>1525</u>	<u>RIVERSIDE ASSOCIATES DEFINED BENEFIT PLAN</u>	<u>850,000</u> <u>Coloplast A/S - B</u>	<u>09/05/2014</u>	<u>918,000.00</u>	<u>-</u>	<u>918,000</u>
61.	<u>1537</u>	<u>TVETER LLC PENSION PLAN</u>	<u>115,000</u> <u>Coloplast A/S - B</u>	<u>09/05/2014</u>	<u>124,200.00</u>	<u>-</u>	<u>124,200</u>



<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
	<u>Schedule 1 reference</u>	<u>Pension Plan</u>	<u>Shareholding</u>	<u>Date</u>	<u>Withheld dividend tax (DKK)</u>	<u>Withheld dividend tax entitlement (DKK)</u>	<u>Amount of overpayment by SKAT (DKK)</u>
62.	<u>1583</u>	<u>CAMBRIDGE WAY LLC 401K PROFIT SHARING PLAN</u>	<u>2,850,000 Coloplast A/S - B</u>	<u>09/05/2014</u>	<u>3,078,000.00</u>	<u>-</u>	<u>3,078,000</u>
63.	<u>1945</u>	<u>NEWSONG FELLOWSHIP CHURCH 401 (K) PLAN</u>	<u>50,000 IC Group A/S</u>	<u>25/09/2014</u>	<u>40,500.00</u>	<u>-</u>	<u>40,500</u>
64.	<u>2064</u>	<u>AMERICAN INVESTMENT GROUP OF NEW YORK, L.P. PENSION PLAN</u>	<u>750,000 Novozymes A/S - B</u>	<u>26/02/2015</u>	<u>607,500.00</u>	<u>-</u>	<u>607,500</u>
						<u>Total</u>	<u>161,586,900</u>

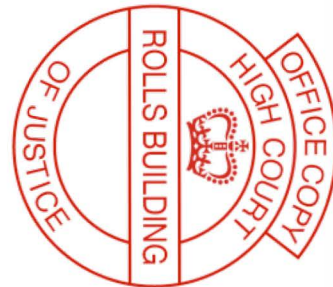


Annex E: Schedule 2 – incorrect Tax Vouchers

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
	<u>Schedule 1 reference</u>	<u>Pension Plan</u>	<u>Shareholding</u>	<u>Ex Date</u>	<u>Withheld dividend tax (DKK)</u>	<u>Withheld dividend tax entitlement (DKK)</u>	<u>Amount of overpayment by SKAT (DKK)</u>
1.	<u>527</u>	<u>CAMBRIDGE WAY LLC 401K PROFIT SHARING PLAN</u>	<u>2,000,000 Coloplast A/S - B</u>	<u>06/12/2013</u>	<u>3,780,000.00</u>	<u>2,835,000</u>	<u>945,000</u>
2.	<u>615</u>	<u>AMERICAN INVESTMENT GROUP OF NEW YORK, L.P. PENSION PLAN</u>	<u>5,000,000 TDC A/S</u>	<u>07/03/2014</u>	<u>2,970,000.00</u>	<u>1,782,000</u>	<u>1,188,000</u>
3.	<u>617</u>	<u>AUTOPARTS PENSIONS GROUP TRUST</u>	<u>3,705,000 TDC A/S</u>	<u>07/03/2014</u>	<u>2,200,771.00</u>	<u>1,525,037</u>	<u>675,734</u>
4.	<u>620</u>	<u>BLUEGRASS INVESTMENT MANAGEMENT, LLC RETIREMENT PLAN</u>	<u>4,248,000 TDC A/S</u>	<u>07/03/2014</u>	<u>2,523,312.00</u>	<u>1,815,264</u>	<u>708,048</u>
5.	<u>621</u>	<u>BLUEGRASS RETIREMENT GROUP TRUST</u>	<u>1,610,000 TDC A/S</u>	<u>07/03/2014</u>	<u>956,340.00</u>	<u>716,958</u>	<u>239,382</u>
6.	<u>623</u>	<u>CASTING PENSIONS GROUP TRUST</u>	<u>3,402,400 TDC A/S</u>	<u>07/03/2014</u>	<u>2,021,025.60</u>	<u>1,543,628</u>	<u>477,398</u>
7.	<u>624</u>	<u>CENTRAL TECHNOLOGIES PENSIONS GROUP TRUST</u>	<u>1,570,000 TDC A/S</u>	<u>07/03/2014</u>	<u>932,580.00</u>	<u>700,920</u>	<u>231,660</u>
8.	<u>631</u>	<u>INDUSTRIAL PENSIONS GROUP TRUST</u>	<u>3,713,200 TDC A/S</u>	<u>07/03/2014</u>	<u>2,205,640.80</u>	<u>1,515,947</u>	<u>689,693</u>
9.	<u>633</u>	<u>KAMCO LP PROFIT SHARING PENSION PLAN</u>	<u>5,000,000 TDC A/S</u>	<u>07/03/2014</u>	<u>2,970,000.00</u>	<u>1,782,000</u>	<u>1,188,000</u>
10.	<u>636</u>	<u>MOIRA ASSOCIATES LLC 401 (K) PLAN</u>	<u>6,000,000 TDC A/S</u>	<u>07/03/2014</u>	<u>3,564,000.00</u>	<u>1,188,000</u>	<u>2,376,000</u>
11.	<u>642</u>	<u>SV HOLDINGS, LLC RETIREMENT PLAN</u>	<u>3,073,200 TDC A/S</u>	<u>07/03/2014</u>	<u>1,825,480.80</u>	<u>1,131,332</u>	<u>694,148</u>
12.	<u>644</u>	<u>TEW ENTERPRISES, LLC RETIREMENT PLAN</u>	<u>4,569,000 TDC A/S</u>	<u>07/03/2014</u>	<u>2,713,986.00</u>	<u>2,040,390</u>	<u>673,596</u>



<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
	<u>Schedule 1 reference</u>	<u>Pension Plan</u>	<u>Shareholding</u>	<u>Ex Date</u>	<u>Withheld dividend tax (DKK)</u>	<u>Withheld dividend tax entitlement (DKK)</u>	<u>Amount of overpayment by SKAT (DKK)</u>
13.	<u>645</u>	<u>TEW, LP RETIREMENT PLAN</u>	<u>4,959,200</u> <u>TDC A/S</u>	<u>07/03/2014</u>	<u>2,945,764.80</u>	<u>1,989,425</u>	<u>956,340</u>
14.	<u>658</u>	<u>CAMBRIDGE WAY LLC 401K PROFIT SHARING PLAN</u>	<u>7,900,000</u> <u>Novozymes A/S - B</u>	<u>27/02/2014</u>	<u>5,332,500.00</u>	<u>877,500</u>	<u>4,455,000</u>
15.	<u>697</u>	<u>AMERICAN INVESTMENT GROUP OF NEW YORK, L.P. PENSION PLAN</u>	<u>7,750,000</u> <u>Danske Bank A/S</u>	<u>19/03/2014</u>	<u>4,185,000.00</u>	<u>1,620,000</u>	<u>2,565,000</u>
16.	<u>707</u>	<u>KAMCO LP PROFIT SHARING PENSION PLAN</u>	<u>4,400,000</u> <u>Novo Nordisk A/S - B</u>	<u>21/03/2014</u>	<u>5,346,000.00</u>	<u>1,093,500</u>	<u>4,252,500</u>
						<u>Total</u>	<u>22,315,499</u>





Amended by Order of The Honourable Mr Justice Teare dated 6 March 2019 (as varied by Order of The Honourable Mrs Justice Cockerill dated 20 May 2019)

**Claim Nos.: CL-2018-000297; CL-2018-000404; CL-2018-000590
IN THE HIGH COURT OF JUSTICE**

**BUSINESS AND PROPERTY COURTS OF ENGLAND AND WALES
COMMERCIAL COURT**

B E T W E E N:

**SKAT
(THE DANISH CUSTOMS AND TAX ADMINISTRATION)
- and -**

Claimant

ED&F MAN CAPITAL MARKETS LIMITED AND OTHERS

Defendants

AMENDED DEFENCE

**Rosenblatt
9-13 St Andrew Street
London EC4A 3AF
Tel: (020) 7955 0880
Fax: (020) 7955 0888
DX: LDE 493**

Solicitor's Ref: TS/ASF/EDF/1/57